

Internal Service Funds
Combining Statement of Net Assets
June 30, 2005

	Central Services Fund	Group Hospital Insurance Fund
Assets:		
Current Assets:		
Cash and cash equivalents	\$ 353,403	\$ 20,632,508
Accounts receivable and accrued revenues	2,698	84,948
Due from other governmental entities	263,653	---
Inventories	215,523	---
Deposits held by others	---	261,525
Total Current Assets	<u>835,277</u>	<u>20,978,981</u>
Noncurrent Assets:		
Capital assets, net	<u>410,148</u>	<u>---</u>
Total Assets	<u>\$ 1,245,425</u>	<u>\$ 20,978,981</u>
Liabilities:		
Current Liabilities:		
Accounts payable and accrued liabilities	\$ 147,631	\$ 557,807
Deferred revenue	---	3,221,439
Sick and annual leave payable	32,007	---
Claims payable	---	8,000,000
Total Current Liabilities	<u>179,638</u>	<u>11,779,246</u>
Noncurrent Liabilities:		
Sick and annual leave payable	39,195	---
Long term claims payable	---	---
Total Noncurrent Liabilities	<u>39,195</u>	<u>---</u>
Total Liabilities	<u>218,833</u>	<u>11,779,246</u>
Net Assets:		
Invested in capital assets, net of related debt	410,148	---
Undesignated	<u>616,444</u>	<u>9,199,735</u>
Total Net Assets	<u>1,026,592</u>	<u>9,199,735</u>
Total Liabilities and Net Assets	<u>\$ 1,245,425</u>	<u>\$ 20,978,981</u>

Group Life Insurance Fund	Tort Liability Fund	Employer Insurance Fund	Total
\$ 1,413,352	\$ 3,074,179	\$ 3,230,613	\$ 28,704,055
65	---	35,304	123,015
---	---	---	263,653
---	---	---	215,523
---	---	---	261,525
<u>1,413,417</u>	<u>3,074,179</u>	<u>3,265,917</u>	<u>29,567,771</u>
---	---	---	410,148
<u>\$ 1,413,417</u>	<u>\$ 3,074,179</u>	<u>\$ 3,265,917</u>	<u>\$ 29,977,919</u>
\$ 572,826	9,227	\$ 1,711,041	\$ 2,998,532
178,328	---	---	3,399,767
---	---	---	32,007
---	2,978,452	644,044	11,622,496
<u>751,154</u>	<u>2,987,679</u>	<u>2,355,085</u>	<u>18,052,802</u>
---	---	---	39,195
---	---	4,024,859	4,024,859
---	---	4,024,859	4,064,054
<u>751,154</u>	<u>2,987,679</u>	<u>6,379,944</u>	<u>22,116,856</u>
---	---	---	410,148
<u>662,263</u>	<u>86,500</u>	<u>(3,114,027)</u>	<u>7,450,915</u>
<u>662,263</u>	<u>86,500</u>	<u>(3,114,027)</u>	<u>7,861,063</u>
<u>\$ 1,413,417</u>	<u>\$ 3,074,179</u>	<u>\$ 3,265,917</u>	<u>\$ 29,977,919</u>